DECLARATION AND POWER OF ATTORNEY

DECLARATION:

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe, I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: MULTIPROCESSOR COMMUNICATION SYSTEM AND METHOD

the specification of which (check only one item below):

$\underline{\mathbf{X}}$	is attached hereto.	
	was filed as United States Application Serial No on and was amended on	- (if applicable).
	was filed as PCT international application Number on and was amended under PCT Article 19 on (if applicable)	

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign application(s) for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) on which priority is claimed:

RIOR FOREIGN/PCT APPLICA	TION(S) AND ANY PRIORITY (CLAIMS UNDER 35	5 U.S.C. 119:
Country (If PCT, indicate PCT)	Application Number	Date Filed	Priority Claimed (Yes/No)

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) or PCT international application(s) designating the United States of America that is/are listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in that/those prior application(s) in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application(s) and the national or PCT international filing date of this application:

PRIOR U.S. APPLICA FOR BENEFIT UND			NATIONAL APPLICAT	IONS DESIG	NATING T	HE U.S.
U.S. APPLICATIONS		STATUS (check one)				
U.S. APPLICATION?	NUMBER	U.S. FILING DATE		PATENTED	PENDING	ABANDONED
				-		
PCT APPL	ICATIONS DES	SIGNATIN	NG THE U.S.			
PCT APPLICATION NO.	PCT FILING DA	TE	U.S. SERIAL NUMBERS ASSIGNED (if any)			
			<u> </u>			

POWER OF ATTORNEY:

As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) with full power of substitution to act exclusively to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

Barry N. Young (Reg. No. 27,744); Timothy W. Lohse (Reg. No. 35,255); Steven R. Sprinkle (Reg. No. 40,825); Terrance A. Meador (Reg. No. 30,298); Ramsey R. Stewart (Reg. No. 38,322); June M. Learn (Reg. No. 31,238); John Oskorep (Reg. No. 41,234); Timothy N. Ellis (Reg. No. 41,734); William G. Goldman (Reg. No. 42,590); Sheila Kirschenbaum (Reg. No. 44,835); Travis L. Dodd (Reg. No. 42,491); Charles D. Gavrilovich, Jr. (Reg. No. 41,031); Gerald W. Maliszewski (Reg. No. 38,054); Hayward A. Verdun (Reg. No. 43,223); Armando Pastrana, Jr. (Reg. No. 44,997); Richard M. Goldman (Reg. No. 25,585); Lisa A. Haile (Reg. No. 38,347); Sal Lim (Reg. No. 45,706); Joseph R. Baker, Jr. (Reg. No. 40,900); Richard J. Imbra (Reg. No. 37,643); Mark L. Berrier (Reg. No. 35,066); Mark M. Takahashi (Reg. No. 38,631); James P. Cleary (Reg. No. 45,843); Karl A. Limbach (Reg. No. 18,689); Gerald T. Sekimura (Reg. No. 30,103); Kyla L. Harriel (Reg. No. 41,816); Eric N. Hoover (Reg. No. 37,355); George C. Limbach (Reg. No. 19,305); Ronald L. Yin (Reg. No. 27,607); Alan A. Limbach (Reg. No. 39,749); Edward B. Weller (Reg. No. 37,468)

All correspondence should be addressed to:

Timothy W. Lohse GRAY CARY WARE & FREIDENRICH 1755 Embarcadero Rd. Palo Alto, CA 94303-3340

All telephone calls should be directed to Timothy W. Lohse, telephone number (650) 320-7426.

Inventor's Full Name:	Jason Seung-Min Kim
Inventor's Signature:	Dason Sang Min Cin
Date:	5-1-01
Residence: (City, State and/or country)	San Jose. CA
Citizenship:	United States
Post Office Address:	6047 Ostenberg Drive
	San Jose, CA 95120

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	Kim			
Serial No:	Not Assigned		Group Art Unit:	Not Assigned
Filed:	Herewith		Examiner:	Not Assigned
Title:	MULTIPROCE	SSOR COMMUNI	CATION SYSTEM	AND METHOD
	V	Verified Statement	* * * Claiming Small Er	ntity Status
Title:	MULTIPROCE	SSOR COMMUNI	CATION SYSTEM	AND METHOD
In the name	of: Kim			
described in	ı			
[X] the specification filed herewith [] application serial no, filed [] patent no, issued				
Small Business Concern Statement				
I hereby dec	clare that I am			
[] the own	ner of the small b	ousiness concern ide	entified below:	
$[\ x\]$ an official of the small business concern empowered to act on behalf of the concern identified below:				
Name of Co	oncern:	PortalPlayer, Inc.		
Address of	Concern:	3255 Scott Boulev Santa Clara, CA 93	· -	

I hereby declare that the above identified small business concern qualifies as a small business concern as defined in 13 CFR 121.3-18, and reproduced in 37 CFR 1.9(d) for purposes of paying reduced fees under Section 41(a) and (b) of Title 35, United States Code, in that the number of employees of the concern, including those of its affiliates, does not exceed 500 persons. For purposes of this statement, (1) the number of employees of the business concern is the average over the previous fiscal year of the concern of the persons employed on a full-time, part-time, or temporary basis during each of the pay periods of the fiscal year, and (2) concerns are affiliates of each other when either, directly or indirectly, one concern controls or has the power to control the other, or a third-party or parties controls or has the power to control both.

I hereby declare that rights under contract or law have been conveyed to and remain with the small business concern identified above with regard to the invention identified above.

If the rights held by the above identified small business concern are not exclusive, each individual, concern or organization having rights to the invention is listed below and no rights to the invention are held by any person, other than the inventor, who could not qualify as a small business concern under 37 CFR 1.9(d) or by any concern which would not qualify as a small business concern under 37 CFR 1.9(d) or a nonprofit organization under 37 CFR 1.9(e):

Organization	Identification
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[X] no such person,	concern, or organization	
[] persons, concern	ns, or organizations listed below	
Full Name: Address:		
[] Individual	[] Small Business Concern	[] Nonprofit Organization

Acknowledgment and Declaration

I acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate. (37 CFR 1.78(b))

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this verified statement is directed.

Name of Person Signing	SUBIR GHOSH
Title of Person Signing	CHIEF TECHNICAL OFFICER
Name of Concern: Address of Concern:	PortalPlayer, Inc. 3255 Scott Boulevard, Building 1, Santa Clara, CA 95054
Signature	Sind.
Date: May 1,	2001